FIRST REGULAR SESSION

[PERFECTED]

HOUSE BILL NO. 733

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BERRY (Sponsor), CROSS, LAUER, SOLON, CIERPIOT, RIZZO, MCCANN BEATTY, LAFAVER, SWEARINGEN, MAYFIELD, MIMS, RUNIONS, ANDERS AND MCMANUS (Co-sponsors).

1777H.01P D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, and 68.259, RSMo, and to enact in lieu thereof ten new sections relating to port improvement districts.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245,

- 68.250, and 68.259, RSMo, are repealed and ten new sections enacted in lieu thereof, to be
- 3 known as sections 68.205, 68.210, 68.215, 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, and
- 4 68.259, to read as follows:

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and

- 68.205. As used in sections 68.200 to 68.260, unless the context clearly requires otherwise, the following terms shall mean:
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- (1) "Act", the port improvement district act, sections 68.200 to 68.260; 3
 - (2) "Approval", for purposes of elections pursuant to this act, a simple majority of those qualified voters casting votes in any election;
- 6 (3) "Board", the board of port authority commissioners for the particular port authority 7 that desires to establish or has established a district;
- 8 (4) "Consent", the written acknowledgment and approval of the creation of the 9 district by:
- 10 (a) Owners of real property collectively owning more than sixty percent by assessed value of real property within the boundaries of the proposed port improvement district;
 - EXPLANATION Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

(b) More than sixty percent per capita of the owners of all real property within the
 boundaries of the proposed port improvement district;

- **(5)** "Director of revenue", the director of the department of revenue of the state of 16 Missouri;
 - [(5)] **(6)** "Disposal of solid waste or sewage", the entire process of storage, collection, transportation, processing, and disposal of solid wastes or sewage;
- 19 [(6)] (7) "District" or "port improvement district", an area designated by the port 20 authority which is located within its port district boundaries at the time of establishment;
 - [(7)] **(8)** "Election authority", the election authority having jurisdiction over the area in which the boundaries of the district are located under chapter 115;
 - [(8)] (9) "Energy conservation", the reduction of energy consumption;
 - [(9)] (10) "Energy efficiency", the increased productivity or effectiveness of the use of energy resources, the reduction of energy consumption, or the use of renewable energy sources;
 - [(10)] (11) "Obligations", revenue bonds and notes issued [by a port authority and any obligations] for the repayment of any money obtained by a port authority from any public or private source along with any associated financing costs, including, but not limited to, the costs of issuance, capitalized interest, and debt service;
 - [(11)] (12) "Owner", the individual or individuals or entity or entities who own a fee interest in real property that is located within the boundaries of a district based upon the recorded real estate records of the county recorder, or the city recorder of deeds if the district is located in a city not within a county, as of the thirtieth day prior to any action;
 - [(12)] (13) "Petition", a petition to establish a port improvement district within the port district boundaries or a petition to make a substantial change to an existing district;
 - [(13)] **(14)** "Pollution", the existence of any noxious substance in the air or waters or on the lands of the state in sufficient quantity and of such amounts, characteristics, and duration as to injure or harm the public health or welfare or animal life or property;
 - [(14)] (15) "Port authority", a political subdivision established pursuant to this chapter;
 - [(15)] **(16)** "Port district boundaries", the boundaries of any port authority on file with the clerk of the county commission, city clerk, or clerk of the legislative or governing body of the county as applicable, which became effective upon approval by the **Missouri** Highways and Transportation Commission [of the state of Missouri];
 - [(16)] (17) "Project" or "port improvement project", with respect to any property within a port improvement district, or benefitting property within a port improvement district:
 - (a) Providing for, or contracting for the provision of, environmental cleanup, including the disposal of solid waste, services to brownfields, or other polluted real property;
 - (b) Providing for, or contracting for the provision of, energy conservation or increased energy efficiency within any building, structure, or facility;

50 (c) Providing for, or contracting for the provision of, wetland creation, preservation, or relocation;

- (d) The construction of any building, structure, **infrastructure**, **fixture**, or facility determined by the port authority as essential in developing energy resources, preventing, reducing, or eliminating pollution, or providing water facilities or the disposal of solid waste;
- (e) Modifications to, or the relocation of, any existing building, structure, **infrastructure**, **fixture**, or facility that has been acquired or constructed, or which is to be acquired or constructed for the purpose of developing energy resources, preventing, reducing, or eliminating pollution, or providing water facilities or the disposal of solid waste;
- (f) The acquisition, clearing, and grading of real property and the acquisition of other property and improvements, or rights and interest therein, which are determined by the port authority to be significant in, or in the furtherance of, the history, architecture, archeology, or culture of the United States, the state of Missouri, or its political subdivisions;
- (g) The operation, maintenance, repair, rehabilitation, or reconstruction of any existing public or private building, structure, **infrastructure**, **fixture**, or facility determined by the port authority to be significant in, or in the furtherance of, the history, architecture, archeology, or culture of the United States, the state of Missouri, or its political subdivisions;
- (h) The construction of any new building, structure, **infrastructure**, **fixture**, or facility that is determined by the port authority to be significant in, or in the furtherance of, the history, architecture, archeology, or culture of the United States, the state of Missouri, or its political subdivisions;
- (i) Providing for any project determined to be significant in or in furtherance of the purpose of a port authority as provided in section 68.020;
- [(17)] (18) "Qualified project costs", include any and all reasonable costs incurred or estimated to be incurred by a port authority, or a person or entity authorized by a port authority, in furtherance of a port improvement project, which costs may include, but are not limited to:
 - (a) Costs of studies, plans, surveys, and specifications;
- (b) Professional service costs, including, but not limited to, architectural, engineering, legal, research, marketing, financial, planning, consulting, and special services, including professional service costs necessary or incident to determining the feasibility or practicability of any project and carrying out the same;
- (c) Administrative fees and costs of a port authority in carrying out any of the purposes of this act;
- (d) Property assembly costs, including, but not limited to, acquisition of land and other property and improvements, real or personal, or rights or interests therein, demolition of buildings and structures, and the clearing or grading of land, machinery, and equipment relating to any project, including the cost of demolishing or removing any existing structures;

87 (e) Costs of operating, rehabilitating, reconstructing, maintaining, and repairing existing buildings, structures, **infrastructure**, **facilities**, or fixtures;

- (f) Costs of constructing new buildings, structures, **infrastructure**, **facilities**, or fixtures;
- (g) Costs of constructing, operating, rehabilitating, reconstructing, maintaining, [and] repairing **or removing** public works or improvements;
- (h) Financing costs, including, but not limited to, all necessary and incidental expenses related to the port authority's issuance of obligations, which may include capitalized interest on any such obligations and reasonable reserves related to any such obligations;
- (i) All or a portion of the port authority's capital costs resulting from a port improvement project necessarily incurred or to be incurred in furtherance of a port improvement project, to the extent the port authority accepts and approves such costs; and
- (j) Relocation costs, to the extent that a port authority determines that relocation costs shall be paid, or are required to be paid, by federal or state law;
- [(18)] (19) "Qualified voters", for the purposes of an election for the approval of a real property tax or a sales and use tax:
 - (a) Registered voters residing within the district; or
- (b) If no registered voters reside within the district, the owners of one or more parcels of real property within the district which would be subject to such real property taxes or sales and use taxes, as applicable, based upon the recorded real estate records of the county recorder, or the city recorder of deeds if the district is located in a city not within a county, as of the thirtieth day prior to the date of the applicable election;
- [(19)] (20) "Registered voters", persons who reside within the district and who are qualified and registered to vote pursuant to chapter 115 as determined by the election authority as of the thirtieth day prior to the date of the applicable election;
- [(20)] (21) "Respondent", [the Missouri highways and transportation commission, each property owner] unless the port authority is the owner of all real property within the proposed district, the municipality or municipalities within which the proposed district is located, the county or counties within which the proposed district is located, the Missouri Highways and Transportation Commission when the proposed district shall be within the highways of the state of Missouri, and any other political subdivision within the boundaries of the proposed port improvement district, except the petitioning port authority;
- [(21)] (22) "Revenues", all rents, revenues from any levied real property tax and sales and use tax, charges and other income received by a port authority in connection with any project, including any gift, grant, loan, or appropriation received by the port authority with respect thereto;

[(22)] (23) "Substantial changes", with respect to an established port improvement district, the addition or removal of real property to or from the port improvement district and any changes to the approved district funding mechanism; and

[(23)] (24) "Taxpayer", a person or owner of real property within the proposed district who would pay any real estate or use tax as a result of the district establishment;

- (25) "Water facilities", any facilities for the furnishing and treatment of water for industrial, commercial, agricultural, or community purposes including, but not limited to, wells, reservoirs, dams, pumping stations, water lines, sewer lines, treatment plants, stabilization ponds, storm sewers, storm water detention and retention facilities, and related equipment and machinery.
- 68.210. 1. A port authority may establish one or more port improvement districts within its port district boundaries for the purpose of funding qualified project costs associated with an approved port improvement project. In order to form a district or to make substantial changes to an existing district, the board shall:
 - (1) Draft a petition in accordance with subsection 2 of this section;
 - (2) Hold a public hearing in accordance with section 68.215;
- (3) Subsequent to the public hearing, approve by resolution the draft petition containing any approved changes and amendments deemed necessary or desirable by a majority of the board members;
- (4) File the approved draft petition in the circuit court of the county where **a majority** of the **proposed** port improvement district is located, requesting the creation of a port improvement district in accordance with sections 68.200 to 68.260; and
- (5) Within thirty days of the circuit court's certification of the petition, and establishment of the district, file a copy of the board's resolution approving the petition, the certified petition, and the circuit court judgment certifying the petition and establishing the district with the Missouri Highways and Transportation Commission when the proposed district shall be within the highways of the state of Missouri.
- 2. A petition is proper for consideration and approval by the board and the circuit court if, at the time of such approval, it has [been signed by] **the consent of** property owners [collectively owning more than sixty percent per capita of all owners of real property within the boundaries of the proposed district] and contains the following information:
- (1) The legal description of the proposed district, including a map illustrating the legal boundaries. The proposed district shall be contiguous and may contain all or any portion of one or more municipalities and counties. Property separated only by public streets, easements or rights-of-way, or connected by a single public street, easement, or right-of-way shall be considered contiguous;
 - (2) A district name designation which shall be set out in the following format:

28 (a) The name of the Missouri county or municipality in which the port district boundaries 29 are filed;

- (b) The words "port improvement district"; and
- 31 (c) The district designation number, beginning at 1 for the first district formed by that 32 specific port authority, and progressing consecutively upward, irrespective of the year 33 established;
 - (3) A description of the proposed project or projects for which the district is being formed, and the estimated qualified project costs of such projects;
 - (4) The maximum rate or rates and duration of any proposed real property tax or sales and use tax, or both, as applicable, needed to fund the project;
 - (5) The estimated revenues projected to be generated by any such tax or taxes;
 - (6) The name and address of each respondent;
 - (7) A statement that the proposed district shall not be an undue burden on any owner of property within the district and is not unjust or unreasonable;
 - (8) A request that the circuit court certify the projects pursuant to the act, approve the proposed real property tax or sales and use tax, or both, as applicable, and establish the district.

No consent shall be required if the port authority is the owner of all the real property within the proposed district.

- [3. Notwithstanding the provisions of sections 68.200 to 68.260 to the contrary, a port authority located within any county of the first classification with more than one hundred eighty-four thousand but fewer than one hundred eighty-eight thousand inhabitants shall not have the authority to establish any port improvement district within its port district boundaries.]
- 68.215. 1. Not more than [ten] **sixty** days prior to the submission of the petition to the circuit court, the port authority shall hold or cause to be held a public hearing on the proposed project or projects, proposed real property tax or sales and use tax, or both, as applicable, and the establishment of the proposed district and shall give notice of the public hearing in the manner provided in subsection 3 of this section. All reasonable protests, objections, and endorsements shall be heard at the public hearing.
- 2. The public hearing may be continued to another date without further notice other than a motion to be entered on the official port authority meeting minutes fixing the date, time, and place of the continuance of the public hearing.
- 3. Notice shall be provided by both publication and mailing, provided that no notice by mailing is required where the port authority is the owner of all of the real property within the proposed district. Notice by publication shall be given by publication in a newspaper of general circulation within the municipality or county in which the port authority is located at least once not more than fifteen, but not less than ten, days prior to the date of the

public hearing. Notice by mail shall be given not more than thirty, but not less than twenty, days

- 16 prior to the date of the public hearing by sending the notice via registered or certified United
- 17 States mail with a return receipt attached to the address of record of each owner within the
- 18 boundaries of the proposed district. The published and mailed notices shall include the
- 19 following:

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- (1) The date, time, and place of the public hearing;
- 21 (2) A statement that a petition for the establishment of a district has been drafted for public hearing by the board;
 - (3) The boundaries of the proposed district by street location, or other readily identifiable means if no street location exists, and a map illustrating the proposed boundaries;
 - (4) A brief description of the projects proposed to be undertaken, the estimated cost thereof, and the proposed method of financing such costs by a real property tax or sales and use tax, or both, as applicable;
 - (5) A statement that a copy of the petition is available for review at the office of the port authority during regular business hours;
 - (6) The address of the port authority's office; and
- 31 (7) A statement that all interested persons shall be given an opportunity to be heard at the public hearing.
- 68.225. **Upon the receipt of the filed petition,** the circuit court clerk in whose office the petition was filed shall give notice to the public by causing one or more newspapers of general circulation serving the counties or portions thereof contained in the proposed district to publish once a week for four consecutive weeks a notice substantially in the following form:

NOTICE OF PETITION TO CREATE A PORT IMPROVEMENT DISTRICT 5 6 Notice is hereby given to all persons residing or owning property 7 within the state of Missouri, that a petition has been filed asking that a port improvement district developing the following projects: (here summarize the proposed project or projects). A copy 11 of this petition is on file and available at the office of the clerk of the circuit court of, Missouri. You are notified to 12 join in or file your own petition supporting or answer opposing the creation of the port 14 improvement district and requesting a declaratory judgment, as required by law, no later than the or proposed port improvement district or its funding method, as set forth in the petition, is illegal 16 17 or unconstitutional and should not be approved as directed by this court. 18

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68.230. 1. Upon the port authority's own initiative, and after proper notice being provided and a public hearing being conducted in accordance with subsection 2 of this section, 3 any district may be terminated by a resolution of the board, provided that there are no 4 outstanding obligations secured in any way by district revenues produced from such district. A copy of such resolution shall be filed with the Missouri [highways and transportation commission | Highways and Transportation Commission within thirty days of its passage.

- 2. The public hearing required by this section shall be held and notice of such public hearing shall be given in the manner set forth in section 68.215. The notice shall contain the following information:
 - (1) The date, time, and place of the public hearing;
 - (2) A statement that the port authority proposes a resolution terminating the district; and
- 12 (3) A statement that all interested parties will be given an opportunity to be heard.
 - 3. Notwithstanding the requirements of this section, if the port authority that has formed the district is dissolved in accordance with this chapter, the district shall automatically be terminated, and any taxes levied shall simultaneously be repealed, except that this subsection shall not apply in such instance when a local port authority is dissolved pursuant to subsection 6 of section 68.060 in order to consolidate into a regional port authority.
- 68.235. 1. For the purposes of providing funds to pay all, or any portion of, the qualified project costs associated with any approved project, subsequent to the establishment of a district pursuant to this act, and subsequent to the circuit court's certification of a question regarding any proposed real property tax needed to fund a project, a port authority may levy by resolution a tax upon real property within the boundaries of the district; provided however, no such resolution shall be final nor shall it take effect until the qualified voters approve, by mail-in ballot election conducted in accordance with section [68.255] **68.250**, the circuit court's certified question regarding such proposed real property tax, provided that such resolution shall be final and no mail-in ballot election shall be required where the port authority is the owner of all of the real property within the proposed district. If a majority of the votes cast by the qualified voters voting on the proposed real property tax are in favor of the tax, then the resolution shall become effective. If a majority of the votes cast by the qualified voters voting are opposed to 12 the real property tax, then the resolution seeking to levy the real property tax shall be deemed to be null and void on the date on which the election may no longer be challenged pursuant to section [68.255] **68.250**. The port authority may levy a real property tax rate lower than the tax rate ceiling approved by the qualified voters pursuant to this subsection and may, by resolution, increase that lowered tax rate to a level not exceeding the tax rate ceiling without approval of the qualified voters.
 - 2. The ballot shall be substantially in the following form:

20	Shall the (insert name of district) impose a real property		
21	tax upon (all real property) within the district at a rate of not more than (insert		
22	amount) dollars per hundred dollars assessed valuation for a period of (insert number)		
23	years from the date on which such tax is first imposed for the purpose of providing revenue f		
24	(insert general description of project or projects) in the district?		
25	\square YES \square NO		

26 If you are in favor of the question, place an "X" in the box or

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

- 3. A port authority may repeal or amend by resolution any real property tax imposed pursuant to this section before the expiration date of such real property tax unless the repeal or amendment of such real property tax will impair the port authority's ability to repay any obligations the port authority has incurred to pay any part of the cost of a port improvement project.
- 68.240. 1. The county collector of each county in which the district is located, or the collector for the city in which the district is located if the district is located in a city not within a county, shall collect the real property tax made upon all real property within that county and district, in the same manner as other real property taxes are collected.
- 2. Every county or municipal collector and treasurer having collected or received district real property taxes shall, on or before the fifteenth day of each month and after deducting the reasonable and actual cost of such collection but not to exceed one percent of the total amount collected, remit to the port authority the amount collected or received by the port authority prior to the first day of such month. Upon receipt of such money, the port authority shall execute a receipt therefor, which shall be forwarded or delivered to the county collector or city treasurer who collected such money. The port authority shall deposit such sums which are designated for a specific project into a special trust fund to be expended solely for such purpose, or to the port authority treasury if such sums are not designated. The county or municipal collector or treasurer and port authority shall make final settlement of the port authority account and costs owing, not less than once each year, if necessary.
- 3. The port authority shall repeal by resolution the continuation of any real property tax imposed pursuant to section 68.235 when all obligations of the port improvement project have been met, unless the real property tax in any way secures outstanding obligations of the port improvement project or covers ongoing expenses the port authority has incurred to pay qualified project costs of any of the approved port improvement project.
- **4.** Upon the expiration **or termination** of any real property tax adopted pursuant to this section which is designated for a specific project, all funds remaining in the special trust fund shall continue to be used solely for the specific purpose designated in the ballot adopted by the

qualified voters. Any **remaining** funds in such special trust fund which [are not needed for current expenditures may be invested by the port authority pursuant to applicable laws relating to the investment of other port authority funds and the port authority may use such funds for other approved port improvement projects] **exceed any remaining obligations of the port improvement project and are not needed to cover ongoing expenses shall be refunded pro rata to the property owners**.

68.245. 1. For the purposes of providing funds to pay all, or any portion of, the qualified project costs associated with any approved project, subsequent to the establishment of a district pursuant to this act, and subsequent to the circuit court's certification of a question regarding any proposed sales and use tax needed to fund a project, a port authority may levy by resolution a [districtwide] district-wide sales and use tax on all retail sales made in such district which are 5 subject to taxation pursuant to sections 144.010 to 144.525, except sales of motor vehicles, trailers, boats or outboard motors, and sales to or from public utilities. Any sales and use tax imposed pursuant to this section may be imposed in increments of one-eighth of one percent, up to a maximum of one percent; except that, no resolution adopted pursuant to this section shall be final nor shall it take effect until the qualified voters approve, by mail-in ballot election 10 11 conducted in accordance with section 68.250, the circuit court's certified question regarding such proposed sales and use tax provided that such resolution shall be final and no mail-in ballot 12 13 election shall be required where the port authority is the owner of all of the real property within the proposed district. If a majority of the votes cast by the qualified voters on the 14 15 proposed sales and use tax are in favor of the sales and use tax, then the resolution shall become effective. If a majority of the votes cast by the qualified voters are opposed to the sales and use 16 tax, then the resolution seeking to levy the sales and use tax shall be deemed null and void on 17 18 the date on which the election may no longer be challenged pursuant to section 68.255.

2. The ballot shall be substantially in the following form:

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20	Shall the	(insert name of district) impose a districtwide sales	
21	and use tax at the maximum rate of	(insert amount) for a period of (insert	
22	number) years from the date on which such tax is first imposed for the purpose of providing		
23	revenue for	. (insert general description of project or projects)?	
24	\square YES	\square NO	

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

3. Within ten days after the qualified voters have approved the imposition of the sales and use tax, the port authority shall, in accordance with section 32.087, notify the director of revenue. The sales and use tax authorized by this section shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of such sales and use tax.

4. The director of revenue shall collect any sales and use tax pursuant to section 32.087.

- 5. All revenue received by the port authority from a sales and use tax imposed pursuant to this section which is designated for a specific project shall be deposited into a special trust fund to be expended solely for such purpose, or to the port authority's treasury if such sums are not designated.
- **6.** In each district in which a sales and use tax is imposed pursuant to this section, every retailer shall add such additional tax imposed by the port authority to such retailer's sale price, and when so added such tax shall constitute a part of the purchase price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price.
- [6.] 7. The penalties provided in sections 144.010 to 144.525 shall apply to violations of this section.
- [7. All revenue received by the port authority from a sales and use tax imposed pursuant to this section which is designated for a specific project shall be deposited into a special trust fund to be expended solely for such purpose, or to the port authority's treasury if such sums are not designated.]
- 8. The port authority shall repeal by resolution the continuation of any sales and use tax imposed pursuant to this section when all obligations of the port improvement project have been met, unless the sales and use tax in any way secures outstanding obligations of the port improvement project or covers ongoing expenses the port authority has incurred to pay qualified project costs of any of the approved port improvement project.
- 9. Upon the expiration or termination of any sales and use tax adopted pursuant to this section, [all] any funds remaining in the special trust fund shall continue to be used solely for the specific purpose designated in the ballot adopted by the qualified voters. Any funds in such special trust fund which are not needed for current expenditures or obligations of the port improvement project may be invested by the port authority pursuant to applicable laws relating to the investment of other port authority funds and the port authority may use such funds [for other approved port improvement projects.
- 8. A port authority may repeal by resolution any sales and use tax imposed pursuant to this section before the expiration date of such sales and use tax unless the repeal of such sales and use tax will impair the port authority's ability to repay, or unless the sales and use tax in any way secures any outstanding obligations the port authority has incurred to pay any part of the qualified project costs of any approved port improvement project] to further the purpose of a port authority as provided in section 68.020.
- 68.250. 1. Notwithstanding the provisions of chapter 115 except the provisions of section 115.125, when applicable, an election for any proposed real property tax or proposed

sales and use tax, or both, within a district pursuant to this act shall be conducted in accordance
with the provisions of this section.

- 2. After the board has passed a resolution approving the levy of a real property tax or a sales and use tax, or both, the board shall provide written notice of such resolution, along with the circuit court's certified question regarding the real property tax or the sales and use tax, or both, as applicable, to the election authority. The board shall be entitled to repeal or amend such resolution provided that written notice of such repeal or amendment is delivered to the election authority prior to the date that the election authority mails the ballots to the qualified voters.
- 3. Upon receipt of written notice of a port authority's resolution, along with the circuit court's certified question, for the levy of a real property tax or a sales and use tax, or both, the election authority shall:
- (1) Specify a date upon which the election shall occur, which date shall be a Tuesday and shall be, unless otherwise approved by the board and election authority and applicable circuit court pursuant to section 115.125, not earlier than the tenth Tuesday, and not later than the fifteenth Tuesday, after the date the board passes the resolution and shall not be on the same day as an election conducted pursuant to the provisions of chapter 115;
- (2) Publish notice of the election in a newspaper of general circulation within the municipality two times. The first publication date shall be not more than forty-five, but not less than thirty-five, days prior to the date of the election and the second publication date shall be not more than twenty, and not less than ten, days prior to the date of the election. The published notice shall include, but not be limited to, the following information:
 - (a) The name and general boundaries of the district;
- (b) The type of tax proposed (real property tax or sales and use tax or both), its rate or rates, and its purpose or purposes;
 - (c) The date the ballots for the election shall be mailed to qualified voters;
 - (d) The date of the election;
 - (e) The applicable definition of qualified voters;
- (f) A statement that persons residing in the district shall register to vote with the election authority on or before the thirtieth day prior to the date of the election in order to be a qualified voter for purposes of the election;
- (g) A statement that the ballot shall be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked not later than the date of the election; and
- (h) A statement that any qualified voter that did not receive a ballot in the mail or lost the ballot received in the mail may pick up a mail-in ballot at the election authority's office, specifying the dates and time such ballot will be available and the location of the election authority's office;

40	(3) The election authority shall mail the ballot, a notice containing substantially the same		
41	information as the published notice and a return addressed envelope directed to the election		
42	authority's office with a sworn affidavit on the reverse side of such envelope for the qualified		
43	voter's signature, to each qualified voter not more than fifteen days and not less than ten days		
44	prior to the date of the election. For purposes of mailing ballots to real property owners, only		
45	one ballot shall be mailed per capita at the address shown on the official, or recorded, real estate		
46	records of the county recorder, or the city recorder of deeds if the district is located in a city not		
47	within a county, as of the thirtieth day prior to the date of the election. Such affidavit shall be		
48	in substantially the following form:		
49	FOR REGISTERED VOTERS:		
50	I hereby declare under penalties of perjury that I reside in the		
51	Port Improvement District No (insert name of district) and I am a registered voter and		
52	qualified to vote in this election.		
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54	Qualified Voter's Signature		
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56	Printed Name of Qualified Voter		
57	FOR REAL PROPERTY OWNERS:		
58	I hereby declare under penalty of perjury that I am the owner of real property in		
59	thePort Improvement District No (insert name of district) and		
60	qualified to vote in this election, or authorized to affix my signature on behalf of the owner		
61	(named below) of real property in the		
62	(insert name of district) which is qualified to vote in this election.		
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64	Signature		
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66	Print Name of Real Property Owner		
67	If Signer is Different from Owner:		
68	Name of Signer:		
69	State Basis of Legal Authority to Sign:		
70	All persons or entities having a fee ownership in the property shall sign the ballot. Additional		
71	signature pages may be affixed to this ballot to accommodate all required signatures.		
72	4. Each qualified voter shall have one vote. Each voted ballot shall be signed with the		
73	authorized signature.		
74	5. Mail-in ballots shall be returned to the election authority's office in person, or by		

5. Mail-in ballots shall be returned to the election authority's office in person, or by depositing the ballot in the United States mail addressed to the election authority's office and postmarked no later than the date of the election. The election authority shall transmit all voted

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ballots to a team of judges of not less than four. The judges shall be selected by the election authority from lists it has compiled **prior to the date by which the mail-in ballots must be** returned. Upon receipt of the voted ballots, the judges shall verify the authenticity of the ballots, canvass the votes, and certify the results. Certification by the election judges shall be final and shall be immediately transmitted to the election authority. Any qualified voter who voted in such election may contest the result in the same manner as provided in chapter 115.

- 6. The results of the election shall be entered upon the records of the election authority and two certified copies of the election results shall be filed with the port authority and entered upon the records of the port authority.
- 7. The port authority shall reimburse the election authority for the costs it incurs to conduct an election under this section.
- 8. Notwithstanding anything to the contrary, nothing in this act shall prevent a port authority from proposing both a real property tax levy question and a sales and use tax levy question to the district's qualified voters in the same election.
- 9. Notwithstanding anything to the contrary, this section shall not apply when the port authority is the owner of all of the real property within the proposed district.
- 68.259. Notwithstanding the provisions of section 1.140 to the contrary, the provisions
- 2 of sections 68.025, 68.035, 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220,
- 3 68.225, 68.230, 68.235, 68.240, 68.245, 68.250, 68.255, and 68.260 as contained in this act shall
- 4 be [nonseverable] severable, and if any provision is for any reason held to be invalid, such
- 5 decision shall **not** invalidate [all] **any** of the remaining provisions of sections 68.025, 68.035,
- $6\quad 68.040, 68.057, 68.070, 68.200, 68.205, 68.210, 68.215, 68.220, 68.225, 68.230, 68.235, 68.240,$
- 7 68.245, 68.250, 68.255, and 68.260 as contained in this act.

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